

REMARKS

Claims 1-4 are pending in this application. No amendment to the claims is made in this Supplemental Response.

Claims 1-4 are rejected under 35 U.S.C. §103(a) as being unpatentable over Helmeke et al. ('073) in view of Lee et al.('793) or Oertel. (Office action paragraphs no. 3-5)

Reconsideration of the rejection is respectfully requested in view of the remarks in the Response dated September 26, 2005, and the additional remarks and evidence presented here.

In the Response of September 26, 2005, Applicant argued against the rejection on the basis of **unexpected results** of the present invention, based on the evidence in the Declaration under 37 CFR 1.132 filed with the Amendment dated April 13, 2005 (which will be referred to as "Declaration I"). Applicant argued that the data in the Declaration demonstrated a synergy between the component limitations of claim 1, that is 1) the polyester polyol made using phthalic acid, isophthalic acid or terephthalic acid; 2) the morpholine-based crosslinking agent; and 3) the sulfonic or sulfinic acid, and that this synergy was not expected based on the prior art.

In the Advisory action mailed October 26, 2005, the Examiner states that Declaration I was not commensurate in scope with the claims, and had not adequately shown that a synergistic effect is present.

Although Applicant believes that the data in Declaration I did support Applicant's argument of unexpected results for the present invention, in response to the Examiner's comments, Applicant here supplements the evidence of Declaration I with an additional Declaration by Yukihiro

MINAMIDA, signed on February 24, 2006 ("Declaration II").

Declaration II provides data on two new examples, listed as Example 1 and Example 2, and a new comparative example, Comparative Example 3. These new Examples and the data for Example 2 of the specification, listed as Example 3 in Declaration II, are compared to Comparative Examples 1 and 2 of the specification, and new Comparative Example 3, in the Tables in Declaration II.

These data generally demonstrate that the unexpected effect of the present invention is obtained **only** by the combination of 1) polyester polyol having an aromatic ring; 2) morpholine ether-based crosslinking catalyst (B); and 3) sulfur atom-containing organic acid (C).

Comparison (1) compares Example 1, which has methanesulfonic acid, to Comparative Example 1, which differs only in not having the methanesulfonic acid. Comparison (2) compares Example 2, having U-CAT2041, the morpholine ether-based crosslinking agent, to Comparative Example 2, which differs only in not having the morpholine ether-based crosslinking agent. Comparison (3) compares Example 3, having a terephthalate polyester polyol, to Comparative Example (3), which does not have the terephthalate polyester polyol. As can be seen in Table 2 and the discussion of the data, the Comparative Examples can all be seen to be inferior to the inventive Examples in the parameter of decline rate of the thermal stability melt viscosity over time, in particular at 36 hours, where two of the Comparative Examples (1 and 2) gelled. In addition, creep velocity on standing was clearly superior for Examples 2 and 3 compared to Comparative Examples 2 and 3.

These data indicate that **the omission of any one** of the three above-discussed component

limitations results in a clearly inferior product. That is, the advantages of the present invention are **only obtained when all three of the component limitations are met**. There is no suggestion in the prior art that this effect, **requiring all three of the claim limitations**, would occur.

Applicant submits that the data of Declaration II fully demonstrate unexpected results associated with the combination of limitations recited in claim 1, and that claims 1-4 are therefore not obvious over Helmeke et al. ('073), Lee et al.('793) and Oertel, taken separately or in combination.

If, for any reason, it is felt that this application is not now in condition for allowance, the Examiner is requested to contact Applicant's undersigned agent at the telephone number indicated below to arrange for an interview to expedite the disposition of this case.

In the event that this paper is not timely filed, Applicant respectfully petitions for an appropriate extension of time. Please charge any fees for such an extension of time and any other fees which may be due with respect to this paper, to Deposit Account No. 01-2340.

Respectfully submitted,

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Enclosure: Declaration Under 37 CFR §1.132

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